

State of South Dakota

SEVENTY-FIFTH SESSION
LEGISLATIVE ASSEMBLY, 2000

400D0343

HOUSE BILL NO. 1037

Introduced by: The Committee on Local Government at the request of the Department of
Revenue

1 FOR AN ACT ENTITLED, An Act to require municipalities to provide boundary change
2 information to the Department of Revenue to facilitate the development of a simplified sales
3 tax collection system.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That chapter 10-52 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 For purposes of this chapter, any new resolution or amendment enacted by a municipality
8 which changes the boundaries of the municipality is effective on the first day of the first month
9 following at least sixty days notification by the municipality to the secretary of revenue that the
10 resolution or amendment has been enacted unless the ordinance or amendment is suspended by
11 operation of a referendum. If a resolution or amendment enacted pursuant to chapter 9-4 is
12 referred and the referred resolution or amendment is approved, the effective date is the first day
13 of the first month following at least sixty days notification by a municipality to the secretary of
14 revenue that the resolution or amendment has been approved. The municipality shall provide
15 written notification of the enactment or approval of the resolution or amendment, along with a
16 copy of the resolution or amendment by registered or certified mail to the secretary of revenue.

- 1 The municipality shall also provide any changes or additions to streets and addresses.